## **EXHIBIT PD-8**

## ABRAMS & BAYLISS LLP

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February 16, 2017

## **VIA EMAIL**

Bruce E. Jameson, Esq. Prickett, Jones & Elliot, P.A. 1310 King Street, Box 1328 Wilmington, Delaware 19899

Re: <u>Highland Capital Management, L.P. Escrow Agreement</u>

Dear Bruce:

I write on behalf of Abrams & Bayliss LLP ("Abrams & Bayliss") in response to your letter of February 14, 2017 (incorrectly dated February 14, 2016) regarding my firm's service as escrow agent under an escrow agreement with Highland Capital Management, L.P. ("Highland"), dated December 13, 2013 (the "Escrow Agreement"). Capitalized terms used but not defined herein have the meanings given in the Escrow Agreement.

By letter dated December 2, 2016, Abrams & Bayliss notified Highland that it was resigning as Escrow Agent pursuant to Paragraph 5 of the Escrow Agreement. By letter dated December 2, 2016, Highland informed Abrams & Bayliss that it was (i) accepting Abrams & Bayliss' resignation as Escrow Agent, (ii) waiving the ten-day notice period under Paragraph 5 of the Escrow Agreement, and (iii) directing Abrams & Bayliss to return the Deposit Assets to Highland in accordance with the instructions provided in the letter.

On December 3, 2016, Abrams & Bayliss informed Highland in writing that it agreed to the waiver of the notice period, such that Abrams & Bayliss' resignation was effective immediately. On December 5, 2016, Abrams & Bayliss returned the Deposit Assets to Highland in accordance with the December 2, 2016 instructions. Accordingly, Abrams & Bayliss no longer serves as Escrow Agent or holds Deposit Assets.

Please let me know if you have any questions.

Sincerely yours,

/s/ Kevin G. Abrams

Kevin G. Abrams

Bruce E. Jameson, Esq. February 16, 2017 Page 2

## KGA/MLM

cc: Scott Ellington, Esq. (by email)
Isaac Leventon, Esq. (by email)
Marc D. Katz, Esq. (by email)
Matthew L. Miller, Esq. (by email)